REMARKS

Applicants respectfully request entry of the foregoing and reconsideration of the subject matter identified in caption, as amended, pursuant to and consistent with 37 C.F.R. §1.112, and in light of the remarks which follow.

Upon entry of the foregoing amendments, Claims 25-48 will be in this application. Claims 47 and 48 have been added.

Claim 25 has been amended to clarify the claim by reciting that the properties are those of the flexible polyurethane foam. Support for this amendment is found at least on page 2, lines 16-21 of the specification.

Claims 47 and 48 have been added. Claim 47 is analogous to claim 26 and recites the range deleted from claim 26 in this response. Support for this amendment is found in at least the previous version of claim 26 and on page 3, lines 21-22 of the specification. Claim 48 is analogous to claim 33 and recites the value of the mean particle size deleted from claim 33 in this response. Support for this amendment is found in at least the previous version of claim 33 and on page 6, line 20 of the specification. No new matter has been added in making these amendments.

In complete response to the Official Action mailed August 19, 2008,
Applicants hereby elect, with traverse, group I, Claims 25-37, 45 and 46, directed to
a polyurethane foam product. Claims 25-37, 45 and 46 read on the elected group.

The Office Action states that Groups I and II do not relate to a single general inventive concept under PCT Rule 13.1 because, under PCT Rule 13.2, they lack the

same or corresponding special technical features for the reason provided in the Restriction Requirement.

Applicants direct the Examiners attention to 37 C.F.R. § 1.475(b), which states that:

An international or a national stage application containing claims to different categories of invention will be considered to have unity of invention if the claims are drawn only to one of the following combinations of categories:

- A product and a process specially adapted for the manufacture of said product; or
- (2) A product and a process of use of said product; or
- (3) A product, a process specially adapted for the manufacture of the said product, and a use of the said product.

Applicants submit that the above-quoted section prevents restriction of claims directed to certain combinations of invention categories because the two groups of claims cited in the Restriction Requirement are directed to a product and a process specifically adapted for the manufacture of the product. Because the present set of claims includes combinations that fall within § 1.475(b), the claims should be considered to have unity of invention. (See also M.P.E.P. § 1850.)

Applicants gratefully acknowledge the Examiner's indication that the process claims may be eligible for rejoinder upon the determination that product claims are allowable, provided the conditions outlined on pages 3 and 4 of the Office Action are met.

If there are any questions concerning this Response or the application in general, Applicants invite the Examiner to telephone the undersigned at the Examiner's earliest convenience.

Respectfully submitted,

BUCHANAN INGERSOLL & ROONEY PC

Date: September 15, 2008

By:

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P.O. Box 1404 Alexandria, VA 22313-1404 703 836 6620 If there are any questions concerning this Response or the application in general, Applicants invite the Examiner to telephone the undersigned at the Examiner's earliest convenience.

Respectfully submitted,

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Date: September 16, 2008

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